



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

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Executive Director
No. 93/76

December 20, 1993

TO: COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES

Value of Timberland

The State Board of Equalization, on December 1, 1993, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted the following schedule re-establishing the value of each grade of timberland.

On March 1, 1994, timberland shall be valued per acre according to the following schedule:

<u>Redwood Region</u>	<u>Whitewood Subregion</u>	<u>Pine-Mixed Conifer Region</u>
Site I.....\$211	Site I.....\$151	Site I.....\$116
Site II.....\$173	Site II.....\$111	Site II.....\$81
Site III.....\$151	Site III.....\$93	Site III.....\$64
Site IV.....\$131	Site IV.....\$69	Site IV.....\$45
Site V.....\$42	Site V.....\$37	Site V.....\$25

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said Section 434.5. If you have any questions, please direct them to the undersigned at (916) 445-6964.

Sincerely,

William B. Jackson, Chief
Timber Tax Division

WBJ:pb